

BUSINESS LICENSE TAX SCHEDULE

Effective July 1, 2011

* BUT
LESS

NOT
THAN

CATEGORY	FY 2011-2012
<u>General Tax</u>	\$269.00
Employee Schedule – FT	\$27.00 (per each FT employee)
Employee Schedule – PT	\$11.00 (per each PT employee)
Artists - Working Space Only	\$92.00
<u>Storage - Parking Space</u>	\$269.00 <u>plus \$1.72 per parking space</u>
<u>Billiard Parlor</u>	\$892.00
<u>Bowling Alley</u>	\$892.00
<u>Real Estate Broker</u>	\$269.00 plus \$88.00 for each agent
<u>Taxi Cab Company</u>	\$269.00 plus \$57.00 for each cab
<u>Gas Station</u>	\$134.00 per pump plus employee schedule
<u>Christmas Tree/Pumpkin Lots</u>	\$135.00
<u>Massage Parlors</u>	\$3,564.00
<u>Escort Services</u>	\$3,564.00
<u>Rental of Commercial Property</u> *	\$92.00 per bldg. plus .45 per 100 sq ft.
<u>Auctioneer</u>	\$269.00
Rental of Residential Property <u>Four (4) or More Dwelling Units</u> *	\$29.00 per dwelling unit
<u>Laundry Equipment and/or Coin-Op Machines</u> *	1.5 percent of the 1st \$17,864 of gross receipts .75 percent of gross receipts in excess of \$17,864
<u>Coin Machines/Video/Vending Amusement</u> *	15 percent of the 1st \$1,787 of gross receipts and 5 percent of all gross receipts in excess of \$1,787
<u>Advertising-Billboards</u> *	\$0.87 per sq.ft. per sign and \$0.67 per sq.ft. for illuminated signs
<u>Contractors/Sub-Contractors</u>	\$269.00
<u>Solicitors</u>	\$269.00
<u>Hotels/Motels</u>	\$269.00
Business License Valuation Tax	Valuation under \$50,000 = \$54.00 Over \$50,000 = \$1.80 per \$1,000.00

GENERAL TAX

Increase based on December CPI Rate of 1.5%